



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: WATERTOWN WATER COMMISSION

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Principal Office: 806 SOUTH FIRST STREET  
P.O. BOX 4  
WATERTOWN, WI 53094-0004

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For the Year Ended: DECEMBER 31, 1999

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I JUDITH A HERZOG of  
(Person responsible for accounts)

\_\_\_\_\_,  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/31/2000  
(Date)

FINANCIAL ADMINISTRATOR

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(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** WATERTOWN WATER COMMISSION**Utility Address:** 806 SOUTH FIRST STREET

P.O. BOX 4

WATERTOWN, WI 53094-0004

**When was utility organized?** 9/1/1895**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS JUDITH ANN HERZOG**Title:** FINANCIAL ADMINISTRATOR**Office Address:** WATERTOWN WATER COMMISSION

806 SOUTH FIRST STREET

P.O. BOX 4

WATERTOWN, WI 53094-0004

**Telephone:** (920) 262 - 4075 EXT 14**Fax Number:** (920) 262 - 4077**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR MARK FRYE**Title:** PRESIDENT**Office Address:**

820 PHEASANT RUN

WATERTOWN, WI 53094

**Telephone:** (262) 569 - 3198**Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR CHUCK CEDERGREN, CPA**Title:** PARTNER**Office Address:** VIRCHOW KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2656**Fax Number:** (608) 249 - 8532**E-mail Address:** CCEDERGREN@VIRCHOWKRAUSE.CO**Date of most recent audit report:** 1/26/2000**Period covered by most recent audit:** 01/01/1999 THRU 12/31/1999

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR MICHAEL C OLESEN**Title:** MANAGER**Office Address:** WATERTOWN WATER COMMISSION

806 S FIRST ST

P.O. BOX 4

WATERTOWN, WI 53094-0004

**Telephone:** (920) 262 - 4075 EXT 20**Fax Number:** (920) 262 - 4077**E-mail Address:**

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**Name of utility commission/committee:**    WATERTOWN WATER COMMISSION

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**Names of members of utility commission/committee:**

MR MARK FRYE, PRESIDENT

MR BRUCE KASTEN, SECRETARY

MR WILLIAM KWAPIL

MRS ANGELA MORRIS

MR PAUL TROMBINO, III

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,206,397	2,210,841	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	942,867	901,584	<b>2</b>
Depreciation Expense (403)	365,904	331,191	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	310,972	310,111	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,619,743</b>	<b>1,542,886</b>	
<b>Net Operating Income</b>	<b>586,654</b>	<b>667,955</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>586,654</b>	<b>667,955</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	3,143	(2,141)	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	83,771	80,639	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>86,914</b>	<b>78,498</b>	
<b>Total Income</b>	<b>673,568</b>	<b>746,453</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	1,602	1,631	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>1,602</b>	<b>1,631</b>	
<b>Income Before Interest Charges</b>	<b>671,966</b>	<b>744,822</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	166,763	179,255	<b>14</b>
Amortization of Debt Discount and Expense (428)	5,300	5,300	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0		<b>19</b>
<b>Total Interest Charges</b>	<b>172,063</b>	<b>184,555</b>	
<b>Net Income</b>	<b>499,903</b>	<b>560,267</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,400,580	5,863,010	<b>20</b>
Balance Transferred from Income (433)	499,903	560,267	<b>21</b>
Miscellaneous Credits to Surplus (434)	228	(22,697)	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>6,900,711</b>	<b>6,400,580</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST EARNED ON INVESTMENTS & SPECIAL FUNDS SAVINGS ACCT	83,771	5
<b>Total (Acct. 419):</b>	<b>83,771</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
SPECIAL ACCOUNT SET UP BY P.S.C. FOR NON-CHARGEABLE AMOUNTS		8
RELATED TO OFFICE EXPENSES	1,602	9
<b>Total (Acct. 426):</b>	<b>1,602</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
PRIOR YEAR ADJ	228	10
<b>Total (Acct. 434):</b>	<b>228</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	21,132				<b>21,132</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll	1,442				<b>1,442</b>	<b>3</b>
Materials	610				<b>610</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
DIGGING EXP	10,145				<b>10,145</b>	<b>6</b>
TRUCK EXP	290				<b>290</b>	<b>7</b>
SEWER & STREET OPENING	5,502				<b>5,502</b>	<b>8</b>
<b>Total costs and expenses</b>	<b>17,989</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,989</b>	
<b>Net income (or loss)</b>	<b>3,143</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,143</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	2,206,397	0	0	0	<b>2,206,397</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0	0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,206,397</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,206,397</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	359,337		<b>359,337</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing	1,442		<b>1,442</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	34,766		<b>34,766</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant	5,042		<b>5,042</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>400,587</b>	<b>0</b>	<b>400,587</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	18,215,772	16,943,922	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,173,936	2,986,471	2
<b>Net Utility Plant</b>	<b>15,041,836</b>	<b>13,957,451</b>	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
<b>Total Net Utility Plant</b>	<b>15,041,836</b>	<b>13,957,451</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	750	750	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>750</b>	<b>750</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,225,518	1,134,053	9
<b>Total Other Property and Investments</b>	<b>1,226,268</b>	<b>1,134,803</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	56,980	255,355	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0		12
Temporary Cash Investments (136)	0		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	598,639	592,323	15
Other Accounts Receivable (143)	12,555	6,951	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	97,434	95,928	18
Materials and Supplies (151-163)	63,150	68,707	19
Prepayments (165)	43,975	27,197	20
Interest and Dividends Receivable (171)	20,349	10,380	21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>893,082</b>	<b>1,056,841</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	60,397	65,697	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>60,397</b>	<b>65,697</b>	
<b>Total Assets and Other Debits</b>	<b>17,221,583</b>	<b>16,214,792</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,487,268	2,266,846	<b>26</b>
Appropriated Earned Surplus (215)	0		<b>27</b>
Unappropriated Earned Surplus (216)	6,900,711	6,400,580	<b>28</b>
<b>Total Proprietary Capital</b>	<b>9,387,979</b>	<b>8,667,426</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	3,135,000	3,320,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>3,135,000</b>	<b>3,320,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	24,648	77,840	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)	0		<b>35</b>
Taxes Accrued (236)	285,330	291,020	<b>36</b>
Interest Accrued (237)	27,700	31,200	<b>37</b>
Matured Long-Term Debt (239)	0		<b>38</b>
Matured Interest (240)	0		<b>39</b>
Tax Collections Payable (241)	2,268	10,472	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	6,043	6,041	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>345,989</b>	<b>416,573</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	2,931	2,930	<b>43</b>
Other Deferred Credits (253)	11,200	11,200	<b>44</b>
<b>Total Deferred Credits</b>	<b>14,131</b>	<b>14,130</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0		<b>45</b>
Injuries and Damages Reserve (262)	0		<b>46</b>
Pensions and Benefits Reserve (263)	0		<b>47</b>
Miscellaneous Operating Reserves (265)	0		<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	4,338,484	3,796,663	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>17,221,583</b>	<b>16,214,792</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	18,195,598	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	20,174				<b>7</b>
<b>Total Utility Plant</b>	<b>18,215,772</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,173,936	0	0	0	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>3,173,936</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>15,041,836</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,986,471				<b>2,986,471</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	365,904				<b>365,904</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	18,174				<b>18,174</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
NONE	0				<b>0</b>	<b>9</b>
Salvage	365				<b>365</b>	<b>10</b>
Other credits (specify):						<b>11</b>
NONE	0				<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>384,443</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>384,443</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	152,762				<b>152,762</b>	<b>15</b>
Cost of removal	44,216				<b>44,216</b>	<b>16</b>
Other debits (specify):						<b>17</b>
NONE	0				<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>196,978</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>196,978</b>	<b>19</b>
<b>Balance End of Year</b>	<b>3,173,936</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,173,936</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
LAND	750			750	2
<b>Total Nonutility Property (121)</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>750</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>750</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	63,150	68,707	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u><u>63,150</u></u>	<u><u>68,707</u></u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
96 REVENUE BONDS	5,300	0	60,397	1
<b>Total</b>			<b>60,397</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	2,266,846	<b>1</b>
<b>Changes during year (explain):</b>		
QUARRY PARK/BRANDT PARK ADDITIONS	186,672	<b>2</b>
PMT FROM CITY OF COSTS OF PLANT INSTALLED BY UTILITY IN CITY INDUSTRIAL P	33,750	<b>3</b>
<b>Balance end of year</b>	<b>2,487,268</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1996 REVENUE BONDS	07/01/1996	11/01/2011	5.00%	3,135,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>3,135,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>2</b>

**Net amount of bonds outstanding December 31:      3,135,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	291,020	1
<b>Accruals:</b>		
Charged water department expense	310,972	2
Charged electric department expense	0	3
Charged sewer department expense	9,021	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>319,993</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	291,020	6
Social Security taxes	32,046	7
PSC Remainder Assessment	2,617	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>325,683</b>	
<b>Balance end of year</b>	<b>285,330</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1996 REVENUE BONDS	31,200	166,763	170,263	27,700	1
<b>Subtotal</b>	<b>31,200</b>	<b>166,763</b>	<b>170,263</b>	<b>27,700</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>31,200</b>	<b>166,763</b>	<b>170,263</b>	<b>27,700</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,796,663	0	0	0	0	<b>3,796,663</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	109,758					<b>109,758</b>	<b>2</b>
For Mains	307,562					<b>307,562</b>	<b>3</b>
<b>Other (specify):</b>							
HYDRANTS	50,661					<b>50,661</b>	<b>4</b>
SEE FOOTNOTES FOR EXPLANATION	73,840					<b>73,840</b>	<b>5</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>6</b>
<b>Balance End of Year</b>	<b>4,338,484</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,338,484</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>7</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
SPECIAL REDEMPTION FUND	273,334	3
DEPRECIATION FUND	343,437	4
RESERVE FUND	468,341	5
PCS INCOME	82,163	6
<b>Total (Acct. 125):</b>	<b>1,167,275</b>	
<b>Depreciation Fund (126):</b>		
NONE	0	7
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
RETIREMENT	58,243	8
<b>Total (Acct. 128):</b>	<b>58,243</b>	
<b>Interest Special Deposits (132):</b>		
NONE	0	9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE	0	10
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	596,412	12
Electric	0	13
Sewer (Regulated)	0	14
<b>Other (specify):</b>		
ACCOUNTS RECEIVABLE WATER PENALTY	2,227	15
<b>Total (Acct. 142):</b>	<b>598,639</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	16

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work	12,555	17
<b>Other (specify):</b>		
NONE	0	18
<b>Total (Acct. 143):</b>	<b>12,555</b>	
<b>Receivables from Municipality (145):</b>		
WATER BILLS ON TAX ROLL	80,699	19
SEWER OWES FOR JOINT METER EXPENSES	16,735	20
<b>Total (Acct. 145):</b>	<b>97,434</b>	
<b>Prepayments (165):</b>		
INSURANCE	39,324	21
RADIO MAINTENANCE AGREEMENT	4,651	22
<b>Total (Acct. 165):</b>	<b>43,975</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	23
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE	0	24
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	25
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	26
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE	0	27
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	28
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
PREPAID REVENUES	11,200	29
<b>Total (Acct. 253):</b>	<b>11,200</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	17,478,411	0	0	0	<b>17,478,411</b>	<b>1</b>
Materials and Supplies	65,928	0	0	0	<b>65,928</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0				<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	3,080,203	0	0	0	<b>3,080,203</b>	<b>4</b>
Customer Advances for Construction	2,931				<b>2,931</b>	<b>5</b>
Contributions in Aid of Construction	4,067,573	0	0	0	<b>4,067,573</b>	<b>6</b>
<b>Other (specify):</b>						
NONE	0				<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>10,393,632</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,393,632</b>	
Net Operating Income	586,654	0	0	0	<b>586,654</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.64%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.64%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	2,377,057	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,650,645	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>9,027,702</b>	
<b>Net Income</b>		
Net Income	499,903	5
<b>Percent Return on Proprietary Capital</b>	<b>5.54%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-06)

252 - MONEY HELD AS ADVANCE UNTIL WATER IS HOOKED UP. THEN IT IS REFUNDED TO CUSTOMER.

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### Bonds (Accts. 221 and 222) (Page F-14)

INTEREST RATE IS VARIABLE 4.25% TO 5.70%. I PUT AVERAGE IN BECAUSE COMPUTER WOULD NOT TAKE TWO INTEREST RATES.

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### Contributions in Aid of Construction (Account 271) (Page F-18)

OTHER - TO REVERSE PRIOR YEARS ACCOUNTS PAYABLE ESTABLISHED FOR POTENTIAL LIABILITY ASSOCIATED WITH WESTRA CONTRACT. THE UTILITY FEELS THE POTENTIAL LIABILITY HAS CEASED.

PLANT ADDED IN CONTRIBUTIONS IN AID OF CONSTRUCTION WERE PAID FOR BY OWNERS OR DEVELOPERS PER CITY ORDINANCE #17.04. THE PSC SHOULD HAVE A COPY OF THIS ORDINANCE ON FILE AS A COPY WAS SENT WITH PAPER COPIES OF PREVIOUS YEARS PSC REPORTS.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

December 19, 2000

Mrs. Judith A. Herzog, Financial Administrator  
Watertown Water Commission  
806 South First Street  
P.O. Box 4  
Watertown, WI 53094-0004

1999 Analytical Review DWCCA-6230-ELE

Dear Mrs. Herzog:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

1. We noted that the end of year depreciation balance for Account 323, Other Power Production Equipment, Page W-10, is greater than the plant balance reported on Page W-8. Our depreciation specialist, Jim Luckow, recommends that depreciation expense on this account be stopped until the plant investment balance exceeds the depreciation reserve balance.

2. During our review, we noted that the financing explanation for the additions to Water Mains and Water Services was included on the Contributions in Aid of Construction (Account 271) schedule, Page F-18. In the future, financing of mains and services should be clearly explained, following the steps outlined in the schedule head notes to pages W-17 and W-18.

3. It appears that not all of your 6-inch water meters were tested, although all of them are reported in service on Page W-19. Wis. Admin. Code § PSC 185.76 requires 6-inch and larger meters to be tested annually. Please make every effort to test your 6-inch and larger meters in compliance with the Code.

4. Your schedule note to the Bonds schedule, page F-14, indicates that you have two interest rates which the program will not allow and you averaged the rates. That is the correct procedure to follow. For aggregate issues with more than one interest rate, average the interest rates and report one rate.

You may consider your review closed. Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at [engele@psc.state.wi.us](mailto:engele@psc.state.wi.us).

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs



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## FINANCIAL SECTION FOOTNOTES

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cc:    Mr. Mark Frye, President

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	2,133,829	1
<b>Total Sales of Water</b>	<b>2,133,829</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	18,499	2
Miscellaneous Service Revenues (471)	895	3
Rents from Water Property (472)	36,200	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	16,974	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>72,568</b>	
<b>Total Operating Revenues</b>	<b>2,206,397</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	11,245	8
Pumping Expenses (620-633)	214,726	9
Water Treatment Expenses (640-652)	85,613	10
Transmission and Distribution Expenses (660-678)	315,348	11
Customer Accounts Expenses (901-905)	30,444	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	285,491	14
<b>Total Operation and Maintenance Expenses</b>	<b>942,867</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	365,904	15
Amortization Expense (404-407)	0	16
Taxes (408)	310,972	17
<b>Total Other Operating Expenses</b>	<b>676,876</b>	
<b>Total Operating Expenses</b>	<b>1,619,743</b>	
<b>NET OPERATING INCOME</b>	<b>586,654</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	21	231	1,381	1
Commercial	40	3,487	8,992	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>61</b>	<b>3,718</b>	<b>10,373</b>	
Metered Sales to General Customers (461)				
Residential	6,537	382,525	902,678	4
Commercial	744	225,194	381,284	5
Industrial	65	255,592	345,965	6
<b>Total Metered Sales to General Customers (461)</b>	<b>7,346</b>	<b>863,311</b>	<b>1,629,927</b>	
Private Fire Protection Service (462)	40		18,421	7
Public Fire Protection Service (463)	1		446,094	8
Other Sales to Public Authorities (464)	46	16,288	29,014	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>7,494</b>	<b>883,317</b>	<b>2,133,829</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	446,094	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>446,094</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	18,499	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>18,499</b>	
<b>Miscellaneous Service Revenues (471):</b>		
SERVICE TURN ONS	895	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>895</b>	
<b>Rents from Water Property (472):</b>		
TOWER SPACE RENTAL TO PRIMCO, INDUS & SPRINT PCS	36,200	8
<b>Total Rents from Water Property (472)</b>	<b>36,200</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	16,974	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total Other Water Revenues (474)</b>	<b>16,974</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	79	1
Operation Labor and Expenses (601)	10,594	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	572	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
<b>Total Source of Supply Expenses</b>	<b>11,245</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	0	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	136,646	17
Pumping Labor and Expenses (624)	11,473	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	60,229	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	36	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	6,342	25
<b>Total Pumping Expenses</b>	<b>214,726</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	0	26
Chemicals (641)	29,324	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	50,618	28
Miscellaneous Expenses (643)	0	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	0	31
Maintenance of Structures and Improvements (651)	0	32
Maintenance of Water Treatment Equipment (652)	5,671	33
<b>Total Water Treatment Expenses</b>	<b>85,613</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	3,662	34
Storage Facilities Expenses (661)	0	35
Transmission and Distribution Lines Expenses (662)	9,822	36
Meter Expenses (663)	22,313	37
Customer Installations Expenses (664)	0	38
Miscellaneous Expenses (665)	58,520	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	0	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	2,366	43
Maintenance of Transmission and Distribution Mains (673)	115,102	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	35,987	46
Maintenance of Meters (676)	21	47
Maintenance of Hydrants (677)	67,555	48
Maintenance of Miscellaneous Plant (678)	0	49
<b>Total Transmission and Distribution Expenses</b>	<b>315,348</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	0	50
Meter Reading Labor (902)	7,318	51
Customer Records and Collection Expenses (903)	23,126	52
Uncollectible Accounts (904)	0	53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	0	54
<b>Total Customer Accounts Expenses</b>	<b>30,444</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	0	55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	71,049	56
Office Supplies and Expenses (921)	23,793	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	22,592	59
Property Insurance (924)	14,883	60
Injuries and Damages (925)	15,328	61
Employee Pensions and Benefits (926)	96,946	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	6,307	65
Rents (931)	0	66
Maintenance of General Plant (932)	34,593	67
<b>Total Administrative and General Expenses</b>	<b>285,491</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>942,867</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		285,330	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,021	<b>2</b>
<b>Net property tax equivalent</b>		<b>276,309</b>	
Social Security		32,046	<b>3</b>
PSC Remainder Assessment		2,617	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>310,972</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.218980				3
County tax rate	mills		4.921570				4
Local tax rate	mills		7.658220				5
School tax rate	mills		10.527200				6
Voc. school tax rate	mills		1.619710				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.945680</b>				10
Less: state credit	mills		1.815430				11
<b>Net tax rate</b>	mills		<b>23.130250</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.658220</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.146910</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.805130</b>				17
<b>Total Tax Rate</b>	mills		<b>24.945680</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.793930</b>				19
<b>Total tax net of state credit</b>	mills		<b>23.130250</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.363805</b>				21
Utility Plant, Jan. 1	\$	16,943,922	16,943,922				22
Materials & Supplies	\$	68,707	68,707				23
<b>Subtotal</b>	\$	<b>17,012,629</b>	<b>17,012,629</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>17,012,629</b>	<b>17,012,629</b>				26
Assessment Ratio	dec.		0.913300				27
<b>Assessed Value</b>	\$	<b>15,537,634</b>	<b>15,537,634</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.363805</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>285,330</b>	<b>285,330</b>				30
Tax Equivalent per 1994 PSC Report	\$	239,683					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>285,330</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	109,257		4
Structures and Improvements (311)	4,171	6,820	5
Collecting and Impounding Reservoirs (312)	68,054		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	478,229		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	242,746		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>902,457</b>	<b>6,820</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	20,662		12
Structures and Improvements (321)	287,814		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	39,101	2,778	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	458,543		17
Diesel Pumping Equipment (326)	2,212		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	18,567		20
<b>Total Pumping Plant</b>	<b>826,899</b>	<b>2,778</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	16,442		21
Structures and Improvements (331)	1,942,572		22
Water Treatment Equipment (332)	1,275,236	58,455	23
<b>Total Water Treatment Plant</b>	<b>3,234,250</b>	<b>58,455</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	29,763		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			109,257	4
Structures and Improvements (311)			10,991	5
Collecting and Impounding Reservoirs (312)			68,054	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	6,000		472,229	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			242,746	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>6,000</b>	<b>0</b>	<b>903,277</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			20,662	12
Structures and Improvements (321)			287,814	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			41,879	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			458,543	17
Diesel Pumping Equipment (326)			2,212	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			18,567	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>829,677</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			16,442	21
Structures and Improvements (331)			1,942,572	22
Water Treatment Equipment (332)	10,000		1,323,691	23
<b>Total Water Treatment Plant</b>	<b>10,000</b>	<b>0</b>	<b>3,282,705</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			29,763	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,067,102	506	<b>26</b>
Transmission and Distribution Mains (343)	6,992,678	999,043	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	1,156,231	227,411	<b>29</b>
Meters (346)	685,951	84,360	<b>30</b>
Hydrants (348)	950,710	131,490	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>10,882,435</b>	<b>1,442,810</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		<b>33</b>
Structures and Improvements (390)	160,566	18,478	<b>34</b>
Office Furniture and Equipment (391)	20,727		<b>35</b>
Computer Equipment (391.1)	55,571	29,902	<b>36</b>
Transportation Equipment (392)	131,639	4,540	<b>37</b>
Stores Equipment (393)	0		<b>38</b>
Tools, Shop and Garage Equipment (394)	93,552	6,164	<b>39</b>
Laboratory Equipment (395)	7,814	5,945	<b>40</b>
Power Operated Equipment (396)	45,409		<b>41</b>
Communication Equipment (397)	399,905	3,269	<b>42</b>
SCADA Equipment (397.1)	0		<b>43</b>
Miscellaneous Equipment (398)	0	7,975	<b>44</b>
Other Tangible Property (399)	0		<b>45</b>
<b>Total General Plant</b>	<b>915,183</b>	<b>76,273</b>	
<b>Total utility plant in service directly assignable</b>	<b>16,761,224</b>	<b>1,587,136</b>	
Common Utility Plant Allocated to Water Department	0		<b>46</b>
<b>Total utility plant in service</b>	<b>16,761,224</b>	<b>1,587,136</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			<b>1,067,608</b>	<b>26</b>
Transmission and Distribution Mains (343)	30,663		<b>7,961,058</b>	<b>27</b>
Fire Mains (344)			<b>0</b>	<b>28</b>
Services (345)	5,277		<b>1,378,365</b>	<b>29</b>
Meters (346)	40,000		<b>730,311</b>	<b>30</b>
Hydrants (348)	6,423		<b>1,075,777</b>	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>0</b>	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>82,363</b>	<b>0</b>	<b>12,242,882</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			<b>0</b>	<b>33</b>
Structures and Improvements (390)			<b>179,044</b>	<b>34</b>
Office Furniture and Equipment (391)			<b>20,727</b>	<b>35</b>
Computer Equipment (391.1)	47,346		<b>38,127</b>	<b>36</b>
Transportation Equipment (392)			<b>136,179</b>	<b>37</b>
Stores Equipment (393)			<b>0</b>	<b>38</b>
Tools, Shop and Garage Equipment (394)	2,000		<b>97,716</b>	<b>39</b>
Laboratory Equipment (395)	2,053		<b>11,706</b>	<b>40</b>
Power Operated Equipment (396)			<b>45,409</b>	<b>41</b>
Communication Equipment (397)	3,000	(318,079)	<b>82,095</b>	<b>42</b>
SCADA Equipment (397.1)		318,079	<b>318,079</b>	<b>43</b>
Miscellaneous Equipment (398)			<b>7,975</b>	<b>44</b>
Other Tangible Property (399)			<b>0</b>	<b>45</b>
<b>Total General Plant</b>	<b>54,399</b>	<b>0</b>	<b>937,057</b>	
<b>Total utility plant in service directly assignable</b>	<b>152,762</b>	<b>0</b>	<b>18,195,598</b>	
Common Utility Plant Allocated to Water Department			<b>0</b>	<b>46</b>
<b>Total utility plant in service</b>	<b>152,762</b>	<b>0</b>	<b>18,195,598</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	52	2.50%	190	<b>1</b>
Collecting and Impounding Reservoirs (312)	32,453	1.67%	1,137	<b>2</b>
Lake, River and Other Intakes (313)	0	0.00%		<b>3</b>
Wells and Springs (314)	94,964	2.94%	13,972	<b>4</b>
Infiltration Galleries and Tunnels (315)	0	0.00%		<b>5</b>
Supply Mains (316)	80,195	1.77%	4,297	<b>6</b>
Other Water Source Plant (317)	0	0.00%		<b>7</b>
<b>Total Source of Supply Plant</b>	<b>207,664</b>		<b>19,596</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	109,584	2.43%	6,994	<b>8</b>
Boiler Plant Equipment (322)	0	0.00%		<b>9</b>
Other Power Production Equipment (323)	43,916	4.42%	1,790	<b>10</b>
Steam Pumping Equipment (324)	0	0.00%		<b>11</b>
Electric Pumping Equipment (325)	265,041	4.42%	20,268	<b>12</b>
Diesel Pumping Equipment (326)	671	4.29%	95	<b>13</b>
Hydraulic Pumping Equipment (327)	0	0.00%		<b>14</b>
Other Pumping Equipment (328)	16,945	4.29%	797	<b>15</b>
<b>Total Pumping Plant</b>	<b>436,157</b>		<b>29,944</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	222,294	2.50%	48,564	<b>16</b>
Water Treatment Equipment (332)	321,665	3.24%	42,103	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>543,959</b>		<b>90,667</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		<b>18</b>
Distribution Reservoirs and Standpipes (342)	234,610	1.86%	19,853	<b>19</b>
Transmission and Distribution Mains (343)	757,361	0.93%	69,535	<b>20</b>
Fire Mains (344)	0	0.00%		<b>21</b>
Services (345)	148,834	2.09%	26,487	<b>22</b>
Meters (346)	266,283	5.00%	35,407	<b>23</b>
Hydrants (348)	72,900	1.59%	16,111	<b>24</b>
Other Transmission and Distribution Plant (349)	0	0.00%		<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,479,988</b>		<b>167,393</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					242	1
312					33,590	2
313					0	3
314	6,000				102,936	4
315					0	5
316					84,492	6
317					0	7
	<b>6,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>221,260</b>	
321					116,578	8
322					0	9
323					45,706	10
324					0	11
325					285,309	12
326					766	13
327					0	14
328					17,742	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>466,101</b>	
331					270,858	16
332	10,000				353,768	17
	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>624,626</b>	
341					0	18
342					254,463	19
343	30,663		143		796,376	20
344					0	21
345	5,277	28,058			141,986	22
346	40,000		122		261,812	23
348	6,423	16,158			66,430	24
349					0	25
	<b>82,363</b>	<b>44,216</b>	<b>265</b>	<b>0</b>	<b>1,521,067</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	17,394	2.27%	3,855	<b>26</b>
Office Furniture and Equipment (391)	10,379	5.88%	1,219	<b>27</b>
Computer Equipment (391.1)	61,032	25.00%	11,712	<b>28</b>
Transportation Equipment (392)	111,651	10.56%	14,141	<b>29</b>
Stores Equipment (393)	0	0.00%		<b>30</b>
Tools, Shop and Garage Equipment (394)	45,942	5.88%	5,623	<b>31</b>
Laboratory Equipment (395)	6,068	5.88%	574	<b>32</b>
Power Operated Equipment (396)	18,473	6.07%	2,756	<b>33</b>
Communication Equipment (397)	47,764	9.09%	7,451	<b>34</b>
SCADA Equipment (397.1)	0	9.09%	28,913	<b>35</b>
Miscellaneous Equipment (398)	0	5.88%	234	<b>36</b>
Other Tangible Property (399)	0	0.00%		<b>37</b>
<b>Total General Plant</b>	<b>318,703</b>		<b>76,478</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,986,471</b>		<b>384,078</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>2,986,471</b>		<b>384,078</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					21,249	26
391			100		11,698	27
391.1	47,346				25,398	28
392					125,792	29
393					0	30
394	2,000				49,565	31
395	2,053				4,589	32
396					21,229	33
397	3,000				52,215	34
397.1					28,913	35
398					234	36
399					0	37
	<b>54,399</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>340,882</b>	
	<b>152,762</b>	<b>44,216</b>	<b>365</b>	<b>0</b>	<b>3,173,936</b>	
					<b>0</b>	<b>38</b>
	<b>152,762</b>	<b>44,216</b>	<b>365</b>	<b>0</b>	<b>3,173,936</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			94,876	94,876	1
February			86,005	86,005	2
March			94,815	94,815	3
April			91,986	91,986	4
May			98,490	98,490	5
June			107,292	107,292	6
July			108,496	108,496	7
August			104,291	104,291	8
September			104,508	104,508	9
October			98,914	98,914	10
November			89,001	89,001	11
December			89,865	89,865	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>1,168,539</b>	<b>1,168,539</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				56,000	13
Less: Other utility use				34,694	14
Other utility use explanation:					15
BACKWASH, AND FIRE DEPT USED FOR TRAINING AND FIGHTING FIRES					
Water pumped into distribution system				1,077,845	16
Less: Water sold				883,317	17
Losses and unaccounted for				194,528	18
Percent unaccounted for to the nearest whole percent (%)				18%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
UNDETECTED LEAKS					
MANAGER IS PLANNING TO RECOMMEND HAVING LEAK DETECTION AUDIT					
DONE THIS YEAR.					
Maximum gallons pumped by all methods in any one day during reporting year				5,151	21
Date of maximum: 10/12/1999					22
Cause of maximum:					23
FLUSHING HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year				2,340	24
Date of minimum: 1/7/1999					25
Total KWH used for pumping for the year				1,044,099	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
806 S FIRST ST	1	1,000	20	241	Yes	<b>1</b>
WATER ST	3	745	10	252	Yes	<b>2</b>
WESTERN AVE	4	725	16	1,159	Yes	<b>3</b>
806 S FIRST ST	5	712	16	1,330	Yes	<b>4</b>
LAFAYETTE ST	6	703	18	878	Yes	<b>5</b>
WEST ST	7	750	20	413	Yes	<b>6</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1	3	4	<b>1</b>
Location	806 S FIRST ST	597 S WATER ST	407 WESTERN AVE	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE	AMERICAN TURBINE	LAYNE	<b>5</b>
Year Installed	1990	1990	1990	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	600	1,800	1,400	<b>8</b>
Pump Motor or Standby Engine Mfr	US	US	US	<b>10</b>
Year Installed	1986	1986	1995	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	20	25	20	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	5	6	7	<b>14</b>
Location	806 S FIRST ST	404 MONROE ST	870 WEST ST	<b>15</b>
Purpose	B	B	P	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>18</b>
Year Installed	1990	1997	1984	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	2,000	1,500	1,075	<b>21</b>
Pump Motor or Standby Engine Mfr	US	US	LAYNE	<b>23</b>
Year Installed	1994	1997	1984	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	75	75	150	<b>26</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	8		<b>1</b>
Location	137 HOSPITAL DR		<b>2</b>
Purpose	P		<b>3</b>
Destination	D		<b>4</b>
Pump Manufacturer	US		<b>5</b>
Year Installed	1997		<b>6</b>
Type	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	1,300		<b>8</b>
Pump Motor or Standby Engine Mfr	US		<b>10</b>
Year Installed	1997		<b>11</b>
Type	ELECTRIC		<b>12</b>
Horsepower	100		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			<b>14</b>
Location			<b>15</b>
Purpose			<b>16</b>
Destination			<b>17</b>
Pump Manufacturer			<b>18</b>
Year Installed			<b>19</b>
Type			<b>20</b>
Actual Capacity (gpm)			<b>21</b>
Pump Motor or Standby Engine Mfr			<b>23</b>
Year Installed			<b>24</b>
Type			<b>25</b>
Horsepower			<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EAST	HOSPITAL DR	RAW	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
				5
Year constructed	1966	1995	1966	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	145	85	15	10
Total capacity in gallons	300,000	300,000	360,000	11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	CENTRAL FACILITIES	CENTRAL FACILITIES	15
				16
				17
Filters, type (gravity, pressure, other, none)	NONE	GRAVITY	GRAVITY	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.1000	1.6000	8.1000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TREATMENT	WEST	WEST ST	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
				5
Year constructed	1952	1959	1984	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	15	117	110	10
				11
Total capacity in gallons	324,000	300,000	500,000	12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	BOOSTER STATION	BOOSTER STATION	16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.1000	8.1000	8.1000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	20	0	0	0	20	1
M	D	4.000	30,152	20	0	0	30,172	2
M	D	6.000	318,570	2,776	5,075	0	316,271	3
M	D	8.000	98,378	15,094	371	0	113,101	4
M	S	8.000	3,097	0	0	0	3,097	5
M	D	10.000	34,774	1,323	1,303	0	34,794	6
M	S	10.000	3,273	0	0	0	3,273	7
M	S	12.000	3,043	0	0	0	3,043	8
M	T	12.000	39,122	1,544	147	0	40,519	9
M	T	14.000	1,090	0	0	0	1,090	10
M	S	16.000	70	0	0	0	70	11
M	T	16.000	7,883	0	0	0	7,883	12
M	S	18.000	85	0	0	0	85	13
<b>Total Within Municipality</b>			<b>539,557</b>	<b>20,757</b>	<b>6,896</b>	<b>0</b>	<b>553,418</b>	
<b>Total Utility</b>			<b>539,557</b>	<b>20,757</b>	<b>6,896</b>	<b>0</b>	<b>553,418</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	1,749	0	58	0	1,691		1
M	0.750	2,907	0	2	0	2,905		2
M	1.000	1,586	267	53	0	1,800		3
M	1.250	11	0	0	0	11		4
M	1.500	279	11	1	0	289		5
L	1.500	13	0	0	0	13		6
L	2.000	6	0	0	0	6		7
M	2.000	80	12	0	0	92		8
M	4.000	39	1	1	0	39		9
M	6.000	35	0	0	0	35		10
M	8.000	5	1	0	0	6		11
M	10.000	2	0	0	0	2		12
<b>Total Utility</b>		<b>6,712</b>	<b>292</b>	<b>115</b>	<b>0</b>	<b>6,889</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,792	800	679	(66)	<b>6,847</b>	710	<b>1</b>
0.750	295	150	6	64	<b>503</b>	6	<b>2</b>
1.000	261	0	12	7	<b>256</b>	13	<b>3</b>
1.500	137	0	1	(1)	<b>135</b>	2	<b>4</b>
2.000	96	10	1	0	<b>105</b>	6	<b>5</b>
3.000	35	5	0	4	<b>44</b>	26	<b>6</b>
4.000	22	0	0	(8)	<b>14</b>	3	<b>7</b>
6.000	7	0	0	0	<b>7</b>	5	<b>8</b>
<b>Total:</b>	<b>7,645</b>	<b>965</b>	<b>699</b>	<b>0</b>	<b>7,911</b>	<b>771</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	6,079	394	15	15	29	315	<b>6,847</b>	<b>1</b>
0.750	381	49	4	1	0	68	<b>503</b>	<b>2</b>
1.000	30	138	12	8	12	56	<b>256</b>	<b>3</b>
1.500	3	90	10	4	2	26	<b>135</b>	<b>4</b>
2.000	0	61	14	8	0	22	<b>105</b>	<b>5</b>
3.000	0	11	3	8	0	22	<b>44</b>	<b>6</b>
4.000	0	4	6	1	0	3	<b>14</b>	<b>7</b>
6.000	0	4	3	0	0	0	<b>7</b>	<b>8</b>
<b>Total:</b>	<b>6,493</b>	<b>751</b>	<b>67</b>	<b>45</b>	<b>43</b>	<b>512</b>	<b>7,911</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	971	53	14		1,010	2
<b>Total Fire Hydrants</b>	<b>971</b>	<b>53</b>	<b>14</b>	<b>0</b>	<b>1,010</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year: 976

Number of distribution system valves end of year: 2,003

Number of distribution valves operated during year: 298

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

600 - MANAGER DID NOT DIRECT SUPERVISE CREW AS MUCH IN 1999.  
601 - PAY RAISE, CROSS TRAINING, & INCREASE TIME SPENT ON OPERATIONS IN 1999  
603 - PAY RAISE, CROSS TRAINING  
623 - DECREASE IN WATER PUMPED IN 1999 SO COST OF PUMPING REFLECTS THIS.  
624 - DECREASE IN AMT OF LABOR APPLIED TO THIS ACCOUNT.  
641 - CHANGED VENDORS SO DECREASE IN PRICE AND DECREASE IN CHEM USED DUE TO  
  
DECREASE IN PUMPAGE. USED WELL 8 MORE IN 1999, THIS WELL DOESN'T NEED  
AS MANY CHEMICALS ADDED.  
652 - NO EXTRA WORK DONE IN 1999.  
662 - ONLY FLUSHED HYDRANTS ONE IN 1999. FLUSHED TWICE IN 1998.  
663 - LESS METERS TESTED IN 1999 THAN 1998.  
673 - REPLACED MORE FEET OF WATER MAINS IN 1999 THAN 1998. ALSO PAID  
CONTRACTOR TO REPLACE MOST OF MAINS.  
675 - REPLACED MORE SERVICES IN 1999 COMPARED TO 1998.  
677 - REPLACED MORE HYDRANTS IN 1999 THAN 1998. ALSO CONTRACTED TO HAVE  
SOME  
HYDRANTS PAINTED IN 1999.  
921 - COSTS FOR OPERATING NEW PROGRAMS ON COMPUTER INCREASED IN 1999.  
923 - PAID \$9,142.00 TO HAVE APPRAISAL DONE ON PROPERTY OWNED BY UTILITY.  
925 - COST OF INSURANCE INCREASED IN 1999.  
932 - DID NOT DO AS MUCH MAINTENANCE ON BLDGS IN 1999 DUE TO SHORTAGE OF  
STAFF  
AND SOME PROJECTS WERE DONE PREVIOUS YEAR.

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### Water Utility Plant in Service (Page W-08)

390 - LIGHT POLE \$1411, PORTABLE ELEC HEATER \$442. SIDING FOR MAINT BLDG  
\$16,625,  
391.1 - NEW COMPUTER HARDWARE AND SOFTWARE - UPGRADE BILLING SYSTEM TO  
WINDOWS  
98 AND WINDOWS NT AND PURCHASED NEW SOFTWARE FOR GENERAL LEDGER,  
ACCOUNTS PAYABLE, AND PAYROLL. NEW WINDOWS NT WORK STATION AND SOFTWARE  
\$29,902. RETIRED OLD COMPUTER HARDWARE AND SOFTWARE \$47,346.  
392 - 72' X 12' TRAILER \$4540.  
394 - FURNACE FOR SHOP \$3,713, HEATER FOR SHOP \$1,336, FLOW TEST GUAGES  
\$735, AND ACID GAS FILTER SENSOR \$380.  
395 - 2 GAS MONITORS & METHANE KET \$5,365, AND PH METER & PROBE \$580.  
397 - 2 PORTABLE RADIOS & BATTERIES \$3,269.  
397 AND 397.1 - RECLASSIFIED SCADA SYSTEM FROM COMM. EQUIP. TO PROPER ACCT.  
INSTALLED IN 1998.  
398 - 1 DEHUMIDIFIER \$2,395, AND 4 DEHUMIDIFIERS \$5,580. (1,395 EA)  
  
DEPRECIATION ON ACCT 311 IS 2.50%, AFTER LOOKING AT LAST YEARS AUDIT REVIEW  
WE NOTED YOU RECOMMENED A 2.70% RATE FOR DEPR. WE WILL CORRECT THIS ON THE  
2000 PSC REPORT.

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### Meters (Page W-19)

ADJ WAS MADE TO TRUE UP METERS TO CORRECT SIZE AND CUSTOMER CLASS FROM  
PHYSICAL INVENTORY AND NEW METER PROGRAM.

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### Hydrants and Distribution System Valves (Page W-20)

ALL VALVES WERE OPERATED IN 1997 AND 1998. IN 1999 WE HAD A SHORTAGE OF  
PERSONNEL TO HANDLE VALVE TESTING PROGRAM.

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